



STATE BOARD OF EQUALIZATION STAFF LEGISLATIVE BILL ANALYSIS

Date Introduced:	2/21/03	Bill No:	SB 663
Tax:	Property	Author:	Speier
Board Position:		Related Bills:	AB 2238 (2002)

BILL SUMMARY

This bill would prohibit the assessor from displaying the name of any person on a public record.

ANALYSIS

Current Law

Existing law requires that an "assessment roll" be maintained by the assessor's office. It generally lists the assessed value of all property located in the county for a particular fiscal year, and includes information such as the location of the property, either by assessor's parcel number or legal description, **the property owner's name and mailing address** and any exemptions the property is receiving.

Revenue and Taxation Code Section 1602 requires that the assessment roll, or a copy thereof, be made available for inspection by all interested parties during regular office hours. Sections 109.5 and 109.6 provides that the data included in the assessment roll may be electronically maintained so that no physical document need be prepared. But the data must be stored in a manner that can be made readily available to the public in an understandable form.

Related to this bill, the name of the property owner is required to be listed on the assessment roll pursuant to Revenue and Taxation Code Section 602. This information is required to be open to public inspection and most county assessment rolls are maintained in an electronic format with public access to this information available via a computer terminal at the assessor's office with search feature capabilities.

Proposed Law

This bill would add Section 408.15 to the Revenue and Taxation Code to provide that the assessor may not **post or display** the name of any "natural person" on any public record.

This bill would also amend Section 408.1 to provide that in maintaining a list of recent sales of property as required by that section, the name of any natural person may not be listed. Also amended would be Section 408 to require that in providing comparable sales data relevant to the assessment of property owned by a particular property owner, the names of other property owners, who are natural persons, may not be disclosed.

This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.

With respect to title companies, it would add Section 1798.85 to the Civil Code to provide that a title company may not post or display the social security number of any person on a public record.

In General

There are a variety of laws that require that certain information kept by the assessors office be open to be public inspection:

- Section 1602 requires that the assessment roll be made available to the public.
- Sections 408 and 408.2 require that the assessor's office keep records open to public inspection to identify the persons who have been granted the homeowners' exemption and require that the assessment roll indicate which properties are receiving the homeowners' exemption.
- Section 408.1 requires the assessor to maintain a list of all property that has transferred in the last two years. This list must show the address of the property as well as the names of the transferor and transferee.
- Section 408.2 provides that any information and records in the assessor's office which are required by law to be kept or prepared are public records and open to public inspection.
- Section 408.3 provides that property characteristic information is a public record and is open to public inspection.
- Section 327 requires that assessor's parcel maps be displayed at assessor's offices.

Some counties provide assessment information on their websites. However, Government Code Section 6254.21 provides that a state or local agency may not post the home address or telephone number of any elected or appointed official on the Internet without first obtaining the written permission of that individual. "Elected or appointed official" is defined to include:

- State constitutional officers
- Members of the Legislature
- Judges and court commissioners
- District attorneys
- Public defenders
- Members of a city council
- Members of a board of supervisors
- Appointees of the Governor
- Appointees of the Legislature
- Mayors
- City attorneys
- Police chiefs and sheriffs

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Thus, this section of code precludes publishing all assessment roll information on the Internet without some form of manipulation to ensure that this section of code is not violated. Presently, fewer than ten counties maintain some public information on individual property assessments on their Internet website. Most counties that currently have this information on their website do not list property owner names. One county lists property owner names, but does not list the corresponding street address of the property, it instead provides the assessor's parcel number.

Background

Related Bills. AB 2065 (Nakano), as amended June 11, 2002, would have allowed persons to request that property address information listed on the assessment roll be kept confidential. These provisions were amended out of that bill on August 31, 2002.

AB 2238 (Dickerson) Chapter 621, Statutes of 2002 created an advisory task force, "the Protection of Public Safety Officials Home Information Task Force," to report to the Legislature the best way to protect the confidentiality of home addresses for public safety officials. The report is due September 1, 2003.

COMMENTS

1. **Sponsor and purpose.** This bill is sponsored by the author. According to the author, its purpose is to prevent persons from using records available at the assessor's office from obtaining the home address of any person.
2. **County assessors recommend that persons who want to keep their home address from being determined from records publicly available in the assessor's office hold ownership of the property in a trust.** This is the traditional means that persons use to shield their ownership of property to the general public. In this manner, the name of the trust is displayed on the assessment roll rather than the property owner's name. Proponents state that persons should not have to incur the costs of forming a trust to hold property to keep their home address concealed.
3. **Protection of Public Safety Officials Home Information Task Force.** In 2002, AB 2238 (Dickerson) Chapter 621, Statutes of 2002, established an advisory task force <http://www.ag.ca.gov/meetings/index.htm>, chaired by the Attorney General's Office, to determine how to protect a public safety official's home address. Representatives on the Task Force include those from law enforcement, the judicial community, the legal community, state recorders and assessors, and the business community involved in real estate transactions. The report is to include a comprehensive plan on how to protect a public safety official's home information and is due by September 1, 2003.

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4. Is this bill intended to affect all public records in the Assessors' Office?

Clarification of whether this bill is intended to apply to all documents in the assessors' possession that are "public records" or if it is intended to be limited to information that is "posted" or "displayed" by the assessor to the public (i.e., the database available at the assessor's office for public use or the information currently found on the Internet) would be helpful. If all documents that are public records are intended to be affected, then other sections of law would require conforming amendments.

5. Suggested Technical Amendments. It is recommended that semi-colons replace commas to clarify that the information prohibited to be displayed is limited to the names of natural persons. At page 3 lines 34 and 35:

"The assessor shall provide the names of the seller and buyer of each property on which the comparison is based, except the name of any natural person; the parcel number; the location of that property; the date of the sale; and the consideration paid for the property, whether paid in money or otherwise."

COST ESTIMATE

The Board would incur some minor absorbable costs in informing and advising county assessors, the public, and staff of the change in law.

REVENUE ESTIMATE

This measure has no revenue impact.

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